

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MARYLAND  
NORTHERN DIVISION

EDWARD G. FRAZEE,	)	
TAX MATTERS PARTNER, MARSH	)	
LIMITED LIABILITY CO.,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. WMN 02-1816
	)	
UNITED STATES,	)	
	)	
Defendant.	)	

AMENDED JUDGMENT

This action came on for trial before the Court, Honorable William M. Nickerson, District Judge, presiding, and the issues have been duly tried and a decision has been duly rendered.

Accordingly, the Court orders and adjudges that the primary position asserted in the notice of final partnership administrative adjustment (FPAA) for tax year 1998 directed to Edward Frazee, tax matters partner for Marsh Mountain, LLC, is SUSTAINED, subject to the following modifications:

- That the December 1998 value of the 550-acre parcel of land donated by Marsh Mountain Limited Liability Company to Garrett County Maryland Community Action, Inc., was \$1,635,425, or \$2,973.50 per acre;

- That Marsh Mountain, LLC's charitable contribution shall be adjusted from \$2,750,000 to \$1,635,425; and
- That the substantial valuation misstatement penalty assessed under 26 U.S.C. § 6662 shall be abated.

So ordered this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

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UNITED STATES DISTRICT JUDGE

WE ASK FOR THIS:

/s/ Paula M. Junghans  
PAULA M. JUNGHANS, #589  
Piper Rudnick, LLP  
1200 19th Street, NW  
Washington, DC 2036-2412  
Telephone: (202) 861-3900

Counsel for Plaintiff

/s/ Jason S. Zarin  
JASON S. ZARIN, #14584  
Trial Attorney, Tax Division  
United States Department of Justice  
Post Office Box 227  
Ben Franklin Station  
Washington, DC 20044  
Telephone: (202) 514-0472

Counsel for Defendant

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing proposed Amended Judgment has been made this 12th day of April, 2004, by electronic mail service addressed to:

Paula M. Junghans  
Piper Rudnick, LLP  
Paula.Junghans@piperrudnick.com

/s/ Jason S. Zarin

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JASON S. ZARIN